

**Illinois Department of Revenue
Regulations**

Title 86 Part 760 Section 760.320 Electronic Payment Acknowledgments

**TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE**

**PART 760
ELECTRONIC FILING OF RETURNS OR OTHER DOCUMENTS**

Section 760.320 Electronic Payment Acknowledgments

- a) This Section does not apply to electronic payments by electronic funds transfer under the Electronic Funds Transfer Program described in 86 Ill. Adm. Code 750.
- b) The Department will normally provide acknowledgments for all electronic payments within 24 hours after receipt.
- c) For Sales Tax Participants
 - 1) The Department will provide two different levels of acknowledgments for electronic payments. The first level of acknowledgment is the 997 -- Functional Acknowledgment. The second level of acknowledgment is either the 151 -- Electronic Filing of Tax Return Data Acknowledgment (for electronic payment data included in an 813 transaction set) or the 824 -- Application Advice (for detailed acknowledgment of each 820 -- Payment Order/Remittance Advice transaction set). These acknowledgments are based upon transaction sets developed and approved for Electronic Data Interchange (EDI) by the American National Standards Institute's Accredited Standards Committee X12.
 - 2) The first level of acknowledgment is the 997 -- Functional Acknowledgment. This acknowledgment determines whether the electronic transmission contains any syntax errors at any level.
 - A) If the 997 acknowledgment designates rejection, the entire transmission is rejected and all the transaction sets (electronic documents and payment information) contained in the transmission are considered not received.
 - B) If the 997 acknowledgment designates acceptance, this is only evidence that the Department received a transmission from the sender. The 997 acknowledgment is not a detailed acknowledgment of the electronic documents or payment information contained in the transmission. Receipt of a 997 designating acceptance does not mean that included transaction sets (electronic documents or payment data) are accepted for processing or that they are considered filed or received.
 - 3) The second level of acknowledgment is dependent upon whether the taxpayer has chosen to include the electronic payment data as part of the 813 -- Electronic Filing of Tax Return Data transaction set or has chosen to send the payment data in a separate transaction as an 820 -- Payment Order/Remittance Advice transaction set.
 - 4) For taxpayers that have chosen to include the electronic payment data as part of the 813 -- Electronic Filing of Tax Return Data transaction set and have had the 997 acknowledgment designate acceptance, a 151 acknowledgment will be provided

for each 813 transaction set contained in that transmission. The 151 acknowledgment is a detailed acknowledgment of the electronic return and payment data included in that 813 transaction set.

- A) If the 151 -- Electronic Filing of Tax Return Data Acknowledgment designates an 813 -- Electronic Filing of Tax Return Data transaction set is rejected, the electronic return and payment data represented by that 813 transaction set is considered not received.
 - B) If the 151 -- Electronic Filing of Tax Return Data Acknowledgment designates an 813 -- Electronic Filing of Tax Return Data transaction set is accepted, and the 151 also contains a confirmation number, the electronic return and payment data represented by that 813 transaction set will be considered received, and will be processed. If the 151 does not contain a confirmation number, it means the payment authorization will not be processed, although the electronic return or other document has been accepted.
- 5) For taxpayers that have chosen to send the payment data in a separate transaction as an 820 -- Payment Order/Remittance Advice transaction set and have had the 997 acknowledgment designate acceptance, an 824 -- Application Advice acknowledgment will be provided for each 820 transaction set contained in that transmission. The 824 acknowledgment is a detailed acknowledgment of the payment data included in that 820 transaction set.
- 6) The 820 -- Payment Order/Remittance Advice transaction set may include one or multiple payment authorizations. The 824 -- Application Advice acknowledgment may accept or reject an entire 820 transaction set, or any specific debit authorizations included in the 820 transaction set.
- A) If the 824 -- Application Advice acknowledgment designates the entire 820 -- Payment Order/Remittance Advice transaction set is rejected, all electronic payment data represented by that 820 transaction set is considered not received. If there are multiple payment authorizations included in the 820 transaction set, none of the payment authorizations will be processed.
 - B) If the 824 -- Application Advice acknowledgment designates the entire 820 -- Payment Order/Remittance Advice transaction set is accepted, it does not mean that the payment authorizations included will be processed. The 824 acknowledgment may still reject any specific payment authorizations included in the 820 transaction set. If there are multiple payment authorizations, all may be rejected, all may be accepted, or some may be accepted and some may be rejected.
 - C) If the 824 -- Application Advice acknowledgment designates the entire 820 -- Payment Order/Remittance Advice transaction set is accepted, the presence of a confirmation number for a specific payment authorization will indicate that the authorization will be processed by the Department. If there is no confirmation number for a specific payment authorization, it means that the authorization will not be processed.

(Source: Amended at 27 Ill. Reg. _____, effective _____)